



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग पाच-अ

वर्ष १, अंक १४]

मंगळवार, जुलै १४, २०१५/आषाढ २३, शके १९३७

[पृष्ठे ४, किंमत : रुपये ३६.००

असाधारण क्रमांक २३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद)

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 14th July 2015 is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

### L. A. BILL No. XXIX OF 2015.

#### A BILL

*further to amend the Maharashtra Entertainments Duty Act.*

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 on the 12th June 2015 ;

I of 1923.

Mah. Ord.  
XI of 2015.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2015.

Short title and  
commencement.

(2) It shall be deemed to have come into force on the 12th June 2015.

(१)

Amendment of  
section 4 of I  
of 1923.

**2.** In section 4 of the Maharashtra Entertainments Duty Act I of 1923. (hereinafter referred to as “the principal Act”), in sub-section (3), the words and figure “and of section 5” shall be deleted.

Amendment of  
section 4B of I  
of 1923.

**3.** In section 4B of the principal Act, in sub-section (4), for the portion beginning with the words “and may also direct” and ending with the words “one and half times that amount”, the words and figure “and the proprietor shall also be liable to pay penalty as per section 5 in addition to the amount of duty so assessed” shall be substituted.

Substitution of  
section 5 of I  
of 1923.

**4.** Section 5 of the principal Act shall be substituted as follows, namely :—

Punishment  
for non-  
compliance  
with section 4.

“**5.** (1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, in addition to the entertainment duty which should have been paid, also be liable to pay to the Collector for each such non-compliance, a penalty equal to rupees fifty thousand or ten times of such entertainment duty, whichever is higher :

Provided that, no order requiring the proprietor to pay such penalty shall be passed by the Collector, unless such proprietor is given an opportunity of being heard.

(2) Every order made by the Collector under this section shall be appealable under section 10A.”

Amendment of  
section 10A of  
I of 1923.

**5.** In section 10A of the principal Act, in sub-section (1), after the words, figure and letter “under section 4B”, the words and figure “or order under section 5” shall be inserted.

Power to  
remove  
difficulties.

**6.** (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, give such directions not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purposes of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

Repeal of  
Mah. Ord. XI  
of 2015 and  
saving.

**7.** (1) The Maharashtra Entertainments Duty (Amendment) Ordinance, 2015, is hereby repealed.

Mah.  
Ord. XI  
of 2015.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the principal Act, as amended by this Act.

## STATEMENT OF OBJECTS AND REASONS.

The Maharashtra Entertainments Duty Act (I of 1923) provides for the levy and collection of entertainment duty on different types and forms of entertainments in the State. Section 5 of the said Act provided that if any person was admitted to any place of entertainment and the provisions of section 4 were not complied with, the proprietor of the entertainment to which such person was admitted shall, on conviction, before a Magistrate, be liable in respect of each offence to a fine of not less than rupees fifty thousand for each offence or ten times of the revenue loss, whichever was higher. However, conviction of the proprietor before a Magistrate was often time consuming and resulted in delay in imposing fine and recovery thereof.

2. In order to ensure speedy action in case of non-compliance of the provisions of section 4, it was proposed to substitute section 5 of the said Act so as to empower the Collector to impose penalty upon the proprietor of the entertainment for such non-compliance after giving him an opportunity of being heard. It was also proposed to provide for an appeal against such order of the Collector passed under section 5 by suitably amending section 10A of the said Act.

3. In order to avoid having two different penalties for non-furnishing of returns regarding any entertainment in respect of which duty is payable, it was proposed to amend sub-section (4) of section 4B of the said Act, suitably.

4. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act (I of 1923), for the purposes aforesaid, the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 (Mah. Ord. XI of 2015), was promulgated by the Governor of Maharashtra on the 12th June 2015.

5. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 7th July 2015.

EKNATHRAO KHADSE,  
Minister for Revenue.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

*Clause 6.*— Under this clause, power is taken to the State Government to issue an order for removing any difficulty, which may arise in giving effect to the provisions of the Maharashtra Entertainments Duty Act, as amended by this Act.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.

**Vidhan Bhavan :**

Mumbai,

Dated the 14th July 2015.

DR. ANANT KALSE,

Principal Secretary,

Maharashtra Legislative Assembly.